

SENATE RECORD VOTE ANALYSIS

105th Congress
2nd Session

Vote No. 59

April 1, 1998, 7:53 pm
Page S-2950 Temp. Record

BUDGET RESOLUTION/Marriage Penalty Phase-Out

SUBJECT: Senate Concurrent Budget Resolution for fiscal years 1999-2003 . . . S.Con. Res. 86. Faircloth/Hutchison amendment No. 2251.

ACTION: AMENDMENT AGREED TO, 99-0

SYNOPSIS: As reported, S.Con. Res. 86, the Senate Concurrent Budget Resolution for fiscal years 1999-2003, will balance the unified budget in 1998 and will run surpluses for each of the next 5 fiscal years. Both Federal spending and Federal revenues will increase 3.5 percent from fiscal year (FY) 1998 to FY 1999. All surpluses will be reserved for Social Security reform. A reserve fund will be established to allow the entire Federal share of revenues resulting from a potential tobacco settlement to be dedicated to bolstering Medicare's solvency.

The Faircloth/Hutchison amendment would express the sense of the Senate that the provisions in this budget resolution assume that Congress will begin to phase out the marriage penalty this year. The amendment would also make the following findings: marriage is the foundation of American society and the key institution preserving American values; the tax code should not penalize those who choose to marry; the Congressional Budget Office (CBO) has found that 42 percent of married couples face a marriage penalty under the current tax system; the CBO has found that the average penalty is \$1,380 annually; in 1970, just .5 percent of United States couples were unmarried, but in 1996 that percentage had risen to 7.2 percent; and the marriage tax penalty is one of the factors behind the decline of marriage in the United States.

Those favoring the amendment contended:

The United States tax code punishes married people. That punishment was not imposed deliberately, but, just like all other proposals to reduce people's taxes, it has been hard to get liberal Senators to vote to eliminate it. It is not that liberal Senators favor

(See other side)

YEAS (99)				NAYS (0)		NOT VOTING (1)	
Republican (55 or 100%)		Democrats (44 or 100%)		Republicans (0 or 0%)	Democrats (0 or 0%)	Republicans (0)	Democrats (1)
Abraham	Hutchinson	Akaka	Inouye				Rockefeller- ²
Allard	Hutchison	Baucus	Johnson				
Ashcroft	Inhofe	Biden	Kennedy				
Bennett	Jeffords	Bingaman	Kerrey				
Bond	Kempthorne	Boxer	Kerry				
Brownback	Kyl	Breaux	Kohl				
Burns	Lott	Bryan	Landrieu				
Campbell	Lugar	Bumpers	Lautenberg				
Chafee	Mack	Byrd	Leahy				
Coats	McCain	Cleland	Levin				
Cochran	McConnell	Conrad	Lieberman				
Collins	Murkowski	Daschle	Mikulski				
Coverdell	Nickles	Dodd	Moseley-Braun				
Craig	Roberts	Dorgan	Moynihan				
D'Amato	Roth	Durbin	Murray				
DeWine	Santorum	Feingold	Reed				
Domenici	Sessions	Feinstein	Reid				
Enzi	Shelby	Ford	Robb				
Faircloth	Smith, Bob	Glenn	Sarbanes				
Frist	Smith, Gordon	Graham	Torricelli				
Gorton	Snowe	Harkin	Wellstone				
Gramm	Specter	Hollings	Wyden				
Grams	Stevens						
Grassley	Thomas						
Gregg	Thompson						
Hagel	Thurmond						
Hatch	Warner						
Helms							

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

the marriage penalty; it is just that it is difficult to get them to vote to cut taxes, however unjust. Our hope in offering this amendment is that it will lead to further actions that will finally end the penalty. The marriage penalty applies primarily to low- and middle-income, two-earner married couples. For instance, we know of a rookie policeman in Houston, Texas, making \$33,500 per year, who married a school teacher making \$28,200 per year, and their Federal income taxes went up by more than \$1,000 per year because their combined income moved them into a higher tax bracket. The resolution, as reported, allows for the consideration of tax relief legislation this year, and the assumption is that any such legislation considered should begin the elimination of the marriage penalty. We are pleased at the opportunity to make that assumption more explicit by voting in favor of this amendment.

No arguments were expressed in opposition to the amendment.